

Audit Recommendations

June 2022

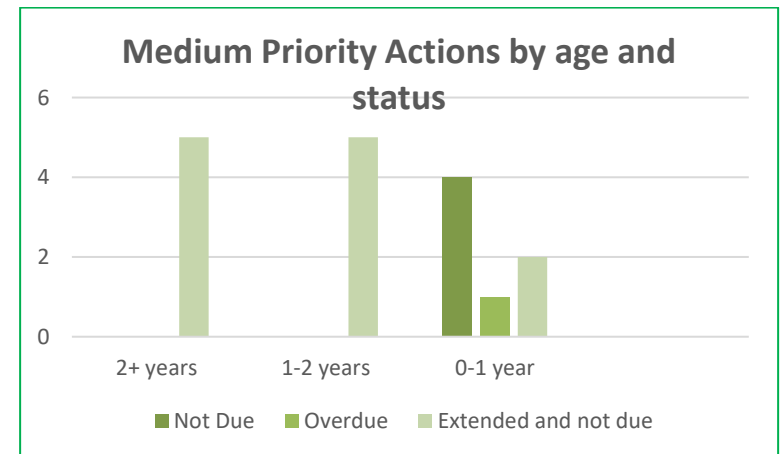
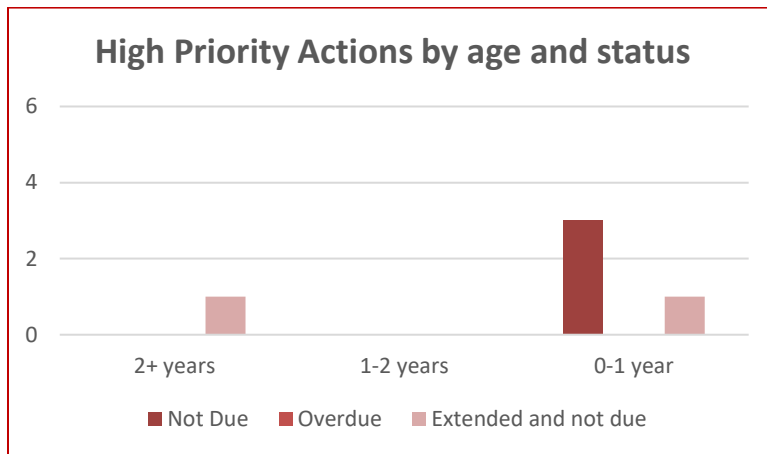
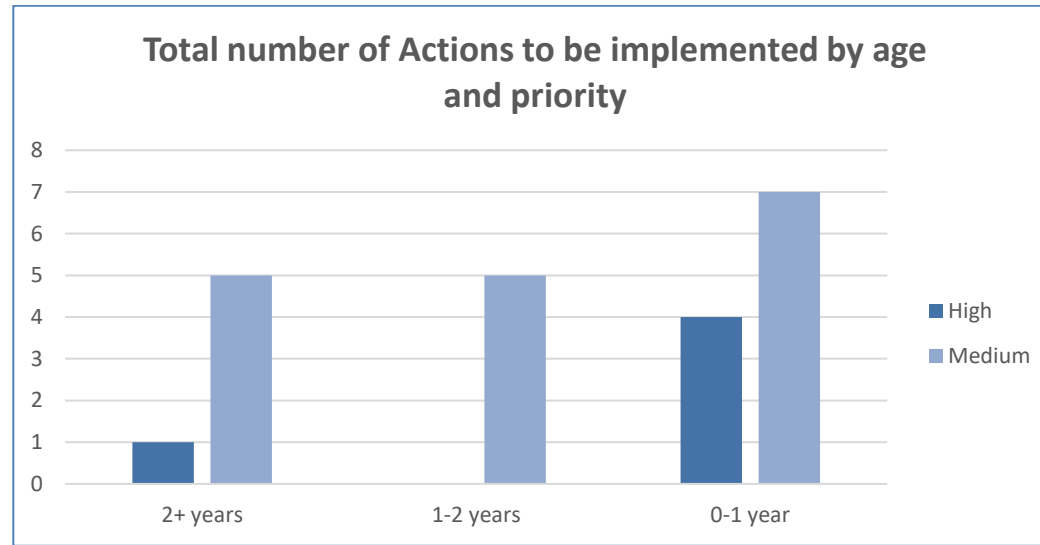


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Summary of Agreed Actions

We have carried out a review of the actions due by the end of June 2022 and the following graphs summarise the current position of the implementation of all agreed actions in response to the recommendations made:-



There are no outstanding high priority overdue actions or Limited/Low reports with actions remaining to be implemented.

Changes since the previous report

A report on the outstanding recommendations was presented to Committee in March 2022. There have been a number of changes in the implementation of actions outstanding at that time and these are detailed below.

Progress made on implementing actions for the remaining reports are as follows in date order:-

Audit	Date	Assurance	No of Recs		Implmtd	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
Values and Behaviours	Nov 19	Consultancy	0	9*	7	0	2	0	Remaining 2 extended to June 2022. Employee engagement strategy to be reviewed. People Strategy updated and to be presented to the Organisational Development Board. Management training on dealing with/managing poor behaviour. Training to be included within the leadership development training programme.
Licensing	Feb 20	Substantial	0	6	4	0	2	0	No change. All communications to be logged onto APP. Review performance measures. Developing a new system / replacement for APP which should resolve logging of complaints and KPI's. Extended to 30/06/22
ICT Anti-Malware	Mar 20	Substantial	1	8	7	0	2 (1 High)	0	No change. Set minimum compliance standards for remote access by suppliers (High priority). Extended to Sept 22 (from Dec 21) – due to a new framework. Review and update the Incident management policy / procedure. Being done as part of the East

Audit	Date	Assurance	No of Recs		Implmntd	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
									Midlands (Warning And Reporting Point)IT group. They have a framework but it now needs to be made specific to Lincoln. Playbooks will then be developed. Extended to Sept 22 (from Mar 22) as progress regionally is slower than expected.
Housing Allocations	Aug 20	Substantial	0	4	3	0	1	0	Annual review of applications. Extended to Aug 22. Waited a considerable amount of time for Civica to provide a price and action plan for the upgrade to the IT system. We have now received this and are waiting for the work to be completed before we can test it. The deadline may have to be pushed out again before the completion of the work.
Homelessness	Aug 20	Substantial	0	2	1	0	1	0	No change. Ensure compliance with document retention & disposal requirements. Work is ongoing to determine how this can be done on the workflow system. Extended to September 22 (from March 22) due to other priorities.
Office 365	May 21	Substantial	0	6	5	0	1	0	Enable, set-up and use DLP policies for Exchange Online and SharePoint Online content. Approval has been received by CLT, now need to work with services to migrate the data to new platform. This is a huge task and work is ongoing to support services. Extended to June 2024.

Audit	Date	Assurance	No of Recs		Implmtd	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
Creditors	Jun 21	High	0	1	0	0	1	0	Review and approve authorising officers on Agresso. Templates produced and presented to DMTs. Completion due end May for review in June. Extended to June 2022.
Accountancy	Jun 21	High	0	1	0	0	1	0	Implement a six-monthly review of system users. Rolling review in diary and first review now due to be completed by the end of June 2022.
Western Growth Corridor (governance)	Jul 21	Substantial	1	4	4	0	1 (High)	0	Regular update risk registers and present them to appropriate Boards. Presentation made to CMT. Smaller project Board set up who meet every 2 weeks. Risk registers reviewed at the June meeting and workshop is being arranged for August.
Visitor Information Centre	Jan 22	Substantial	1	6	5	0	2	0	Three recommendations implemented. Obtain agreement of whether discount scheme to continue Develop a Business Plan These 2 have been extended to allow for CMT approval of the discounts and Business Plan. The Business Plan will be written by the date but need to allow time for sharing with Senior Management.
Safeguarding	Jan 22	Substantial	0	5	4	1	0	0	Three recommendations implemented. Use the E-CINS IT system to record and track referrals. This overdue action has been progressed, there is a framework in place to use the E-

Audit	Date	Assurance	No of Recs		Implmntd	Outstanding		Not Yet Due	Comments / Progress since previous report
			H	M		Overdue	Extended		
									CINS system but it has not yet been implemented.

*Consultancy report, recommendations not categorised.

New Recommendations made:-

Audit Area	Date	Assurance	No of Recs		Implmntd	Outstanding		Not Yet Due	Comments / Progress
			H	M		Overdue	Extended		
Planned Maintenance	Jun 22	Substantial	1	4	1	0	0	4 (1 High)	One recommendation Implemented – update contract register. Recommendations made around documentation of timescales for actions and completion of negotiations on the final account, Minutes circulated to Assistant Director, review of payment and inspection process and updating the contract register.
Income (Key areas)	Jun 22	Substantial	2	1	0	0	0	3	Two recommendations made in respect of VAT on Building Control regularisation payments. The other related to the stock control of the garden waste stickers held by the printer and the check has been programmed in.

Recommendation/Agreed Action Follow Up protocol

The following sets out the protocol to be followed for the approval of changes to the implementation dates and monitoring of implementation of the agreed actions.

1. Internal Audit will;

- 1.1 Record recommendations and actions on the Audit System – Pentana and use this for reporting and monitoring
- 1.2 Monitor target dates quarterly and obtain updates where the action is due within 1 month
- 1.3 Discuss extensions to target dates and obtain approval from Directors
- 1.4 Undertake detailed follow up work on all agreed actions in Limited / Low assurance audits approx. 12mths from the report date or other agreed date.
- 1.5 Provide a report for Directors of all outstanding actions on at least a 6 monthly basis to be added to the next available DMT meeting agenda
- 1.6 Liaise with Directorates to ensure that they are aware of the actions outstanding and provide reports as required.
- 1.7 Feedback comments from the Audit Committee in respect of the implementation of audit actions.
- 1.8 Carry out spot checks of any completed actions within the last 12 months and obtain evidence to support implementation.

2. Audit Committee will;

- 2.1 Receive recommendation update reports at alternating meetings, which provide a summary of progress and detail of High priority recommendations
- 2.2 Receive verbal updates from service managers where there are outstanding agreed actions 12mths from the report issue date
- 2.3 Receive a 12mth update on Limited / Low assurance audits
- 2.4 Receive notification where recommendations are not agreed

3. Directors will;

- 3.1 Approve extensions where the agreed action has not been implemented by the implementation date.
- 3.2 Approve acceptance of risk where recommendations are not agreed.
- 3.3 Include a review of agreed actions on the DMT agenda at least every 6 months.
- 3.4 Ensure Portfolio Holders are made aware of outstanding actions and the reasons for this.

4. Assistant Directors, City Solicitor, Chief Finance Officer will:

- 4.1 Approve the closing of agreed actions where the action is no longer relevant / has been superseded.

Definitions

- *Recommendation* – Action recommended by the Auditor to rectify the weakness/issue identified.
- *Agreed Action* – Action agreed by management to rectify the weakness/issue identified which may differ from the recommendation.